

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 130 Section 130.1990 Peddlers, Hawkers and Itinerant Vendors</b>
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**TITLE 86: REVENUE**

**PART 130**

**RETAILERS' OCCUPATION TAX**

**Section 130.1990 Peddlers, Hawkers and Itinerant Vendors**

a) When Liable For Tax

- 1) Persons who transport a supply of tangible goods from place to place, whether upon trucks, wagons or otherwise, exposing such goods for sale, soliciting and negotiating sales, and immediately delivering the goods sold, are considered to be peddlers, hawkers or itinerant vendors. Where such peddlers, hawkers or itinerant vendors sell such tangible personal property at retail in Illinois, on their own behalf, they are required to obtain a certificate of registration from the Department, file tax returns in conformance with the requirements of Section 3 of the Act and Subpart E of this Part and remit to the Department the Retailers' Occupation Tax on their receipts from such sales. *It is unlawful for any person to engage in the selling of tangible personal property at retail in this State without a certificate of registration from the Department.* (Section 2a of the Act).
- 2) It is immaterial what methods are employed in consummating sales, whether door-to-door canvass, solicitation by telephone or mail, or display in salesrooms.

b) When Not Liable For Tax

- 1) Where such persons do not sell on their own behalf, but merely act as agents for a manufacturer or distributor, or other person as a disclosed principal, such disclosed principal is liable for Retailers' Occupation Tax if he is engaged in this State in the business of selling tangible personal property to purchasers for use or consumption (see Subpart F of this Part).
- 2) Even if such manufacturer, distributor or other disclosed principal is exempt from the Retailers' Occupation Tax because of interstate commerce under Section 130.610 of Subpart F, such disclosed principal is required to register and act as an Illinois Use Tax collector if he comes within the definition of "retailer maintaining a place of business in this State" in Section 2 of the Use Tax Act and in Subpart B of the Use Tax Regulations (86 Ill. Adm. Code Part 150).

c) Display Of Certificate

Each peddler, hawker or itinerant vendor, selling goods on his own behalf to purchasers for use or consumption, must display prominently, in connection with his business, the Certificate of Registration issued by the Department. If a vehicle is used, the Certificate of Registration must be affixed conspicuously thereto. If no vehicle is used, the Certificate should be attached, in such a manner as to be readily visible by the public, to the sample case or other container used by the peddler, hawker or itinerant vendor in transacting his business.

**(Source:** Amended at 15 Ill. Reg. 6621, effective April 17, 1991)

